10

A Normative and Dimensional Analysis of the Chinese Legislative Framework for Charitable Organisations

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I. Introduction

In recent years, charitable organisations have become an important force in China. Trusted by many to provide public welfare and social aid, charitable organisations (along with philanthropy generally) have emerged as a professionalised industry in China.[1] This industry within China's legal system is highly regulated, and ways in which charitable organisations are regulated has also evolved since 2016. The regulatory framework in which charities operate now involves a range of instruments, including the Charity Law[2] which establishes the legal basis for regulating charitable organisations, other relevant laws,[3] regulations issued by different Ministries,[4]

[1] S Ni, 'The Organisational Features and Functional Advantages of Modern Charitable Trusts – Comparison with Charitable Foundations' (2014) 46 *Academic Monthly* 86, 87.

[2] Which was promulgated and implemented in 2016.

[3] Following its general provisions, the Charities Law (2016) provides the definition, form, conditions, registration, governance and termination of charitable organisations. The importance of importance of legal definition of charitable organisations. In addition to the Charities Law (2016), other laws with superior legal effect include the Public Welfare Donation Law (1999), the Red Cross Society Law (2017), the Enterprise Income Tax Law (2018), and the Civil Code (2021), which together constitute the fundamental legal positioning and rights and obligations of charitable organisations.

[4] Under the law, provisions regulating and guiding the specific behaviour of charitable organisations are mostly found in departmental regulations and amount to hundreds. Amongst the most important and relevant departmental regulations include the Interim Regulations on the Registration and Administration of Private Non-Enterprise Units (1998), Regulations on the Administration of Foundations (2004), Accounting System for Private Nonprofit Organisations (2004), Management of Social Organisation Evaluation Measures (2011), Interim Provisions on the Management of Foreign Chambers of Commerce (2013), Regulations on the Registration and Administration of Social Organisations (2016), Measures for the Recognition of Charitable Organisations (2016), Notice on Registration of Charitable Organisations and Other Related Issues (2016), Measures for the Administration of Public Solicitation by Charitable Organisations (2016), Measures for Information Disclosure by Charitable Organisations (2018), and Measures for the Management of Credit Information of Social Organisations (2018), Implementation Opinions of the Ministry of Civil

as well as the normative documents issued by the State Council.[5] Also within this regulatory framework is a significant body of rules to regulate and adjust the identity and activities of charitable organisations, covering all aspects of registration, recognition, taxation, fundraising, and information management of charitable organisations.

According to the Ministry of Civil Affairs' press conference in the fourth quarter of 2020, as of the end of September 2020 there were 7,825 registered and recognised charitable organisations in China. Since the promulgation of the Charity Law, charitable organisations' annual growth rate has decreased year by year, from 437.04 per cent in 2017 to 41.91 per cent in 2019.[6] In other words, the current legal system of charitable organisations does not appear to effectively motivate relevant charitable entities to register or transform their legal status into charitable organisations.

After carefully examining the relevant provisions of the current legal system of charitable organisations, this chapter concludes that while the status of 'charitable organisation' is an appealing name, it lacks practical appeal. Specifically, the problems can be summarised in the following two aspects. First, the concept of charitable organisations under the Charity Law remains unclear and appears to be inconsistent within the wider legal, regulatory framework. The Charity Law defines the scope of charitable organisations to be: 'charitable organisations may take the form of foundations, social groups, social service institutions and other organisations'.[7] However, the current regulatory system governing charitable organisations, also includes the concepts of 'non-profit legal persons (fei ying li fa ren)', 'non-profit organisations (fei ying li zu zhi)', and 'public welfare organisations (gong yi xing she hui tuan ti)'. These concepts cannot be seamlessly integrated with the term 'charitable organisations'. For example, the Civil Code uses the concept of 'non-profit legal persons', which includes institutions, social organisations, foundations, and social service organisations. The Law on Public Welfare Donations and the Implementing Regulations of the Enterprise Income Tax Law use the concept of 'public welfare social organisations'. The Circular of the Ministry of Finance and the State Administration of Taxation on the Management of Tax-Exempt

Affairs on Further Strengthening and Improving the Registration and Management of Social Service Organisations (2018), Interim Measures for the Management of Investment Activities of Charitable Organisations for Value Preservation and Enhancement (2019).

[5] Normative documents issued by the State Council include Guiding Opinions on Promoting the Healthy Development of Charities (2014). The first normative document issued by the State Council concerning charities explicitly encouraged the establishment of charitable organisations. Further, the State Council has also issued the Opinions of the General Office of the State Council on Promoting the Disclosure of Government Information in the Field of Social Welfare Construction (2018), which does not directly adjust the positioning and rights and obligations of charitable organisations but has implications concerning the disclosure of information by charitable organisations.

[6] J Jin, 'The Development of Charitable Organisations and the Improvement of the Legal System' in *Report on the Evaluation of the Implementation Effect of the Charity Law of the People's Republic of China* (Chinese Social Security Society, 2020) 23.

[7] Art 8, para 2 of the Charity Law.

Qualifications of Nonprofit Organisations consider that institutions, social groups, foundations, social service organisations, religious activity sites, religious institutions and other non-profit organisations identified by the Ministry of Finance and the State Administration of Taxation can be non-profit organisations.

Second, there needs to be more incentive policies offered to charitable organisations in Charity Law and China's legal system. As the fundamental legislation for regulating charitable organisations' rights, obligations and activities, the Charity Law affirms the legislative purpose of supporting and encouraging the development of charitable organisations. However, the 2016 Charity Law only contains 22 empowering and protective articles for charitable organisations,[8] covering aspects such as charitable organisations, recognition criteria, fundraising, trust, charitable services and volunteers, and taxation. The 2023 Amendment added six articles in this regard.[9] In contrast, the number of articles aimed at regulating charitable organisation significantly exceeds those aimed at empowering and protecting. For the empowering articles to fulfil its purpose of promoting and supporting the development of charitable organisations, there also needs to be a timely supporting policy for charitable organisations to flourish. Unfortunately, supporting policies which will enable charitable organisations to enlarge their role in employment, land management, finance, and investment have not been provided – seven years after the Charity Law came into effect.

By way of an example, China's tax policy could potentially offer greater incentives to adopt the charitable organisation form, as defined under the supreme law. Furthermore, the respective tax policy could be more consistent across the criteria used to identify a charitable organisation and the criteria for identifying tax-exempt organisations. At present, a situation can easily arise where a charitable organisation that meets the conditions for identification under the Charity Law is, nevertheless, not a public welfare or non-profit social organisation under tax law. The criteria of public benefit or non-profit social organisations recognised under tax law can be found in the Notice of the Ministry of Finance and the State Administration of Taxation on Issues Relating to the Administration of Tax-Exempt Qualifications of Nonprofit Organisations (2018) and the Notice of the Ministry of Finance, the State Administration of Taxation and the Ministry of Civil Affairs on Matters Relating to Pre-tax Deduction for Public Benefit Donations (2020). Among them, the Notice of the Ministry of Finance and the State Administration of Taxation on Issues Relating to the Administration of Tax-Exempt Qualifications of Nonprofit Organisations (2018)[10] on the tax-exempt

[8] See Arts 5, 7, 23, 26, 28, 35, 41, 46, 53, 59, 61, 67, 77, 79, 80, 82, 84, 85, 86, 87, 89, 91 of the 2016 Charity Law.

[9] See Arts 71, 85, 88, 95(2), 96, 102 of the 2023 Charity Law.

[10] The qualified non-profit organisations identified in the Circular of the Ministry of Finance and the State Administration of Taxation on Issues Relating to the Administration of Tax-Exempt Qualifications of Nonprofit Organisations must also meet the following conditions: (a) establishments, social organisations, foundations, social service institutions, places of religious activities, religious institutions and other non-profit organisations identified by the Ministry of Finance and the State Administration of

status of non-profit organisations allows non-profit organisations to use their property for reasonable salary and wage expenses. However, the Measures for the Recognition of Charitable Organisations[11] prohibits the distribution of the organisation's property among the organisation's members. In other words, there needs to be more consistency between the regulatory measures that recognise charitable and non-profit organisations and those dealing with tax-exempt status. Furthermore, according to the Announcement of the Ministry of Finance, the General Administration of Taxation and the Ministry of Civil Affairs on Matters Relating to Pre-Tax Deduction for Public Welfare Donations, public welfare social organisations are charitable organisations, other social organisations and mass organisations that are established or registered according to law and qualified for pre-tax deduction for public welfare donations according to the prescribed conditions and procedures.[12] But according to this announcement, charitable organisations do not naturally have the right to 'public welfare donations pre-tax deduction qualification'. In other words, the criteria of 'public welfare donation pre-tax deduction eligibility' and the criteria of charitable organisations are

Taxation in accordance with the relevant state laws and regulations or registered; (b) engaged in public welfare or non-profit activities; (c) the income obtained, except for the expenses related to the organisation and reasonable, all for the public welfare or non-profit purposes specified in the registration approval or charter; (d) the property and its fruits are not used for distribution, but does not include reasonable salary expenses; (e) in accordance with the registration approval or charter, the remaining property of the organisation after cancellation is used for public welfare or non-profit purposes, or by the registration and management authorities to take the transfer to the organisation of the same nature and purpose of the organisation and other means of disposal, and announced to the public; (f) the input person does not retain or enjoy any property rights to the property invested in the organisation, the input person referred to in this paragraph refers to legal persons, natural persons and other organisations in addition to the people's government at all levels and its departments; (g) staff salaries and welfare expenses controlled within the prescribed ratio, not disguised allocation of the organisation's property, of which: the average salary and wage level of staff shall not exceed twice the average salary level of similar organisations in the same industry in areas above the prefecture and city level (including prefecture and city level) where the tax registration is located, and staff benefits shall be implemented in accordance with the relevant state regulations; (h) the taxable income obtained and its related costs, expenses and losses shall be compared with the tax-exempt income and its (H) the taxable income and its related costs, expenses and losses shall be accounted for separately from the tax-exempt income and its related costs, expenses and losses.

[11] Art 4 of the Measures for the Recognition of Charitable Organisations: foundations, social organisations and social service institutions applying for recognition as charitable organisations shall meet the following conditions: (a) have the corresponding conditions for registration as a social organisation at the time of application; (b) to carry out charitable activities as the purpose, the scope of business in line with the provisions of Art 3 of the Charity Law; the annual expenditure and management costs of charitable activities in the previous year at the time of application in line with the State Council Civil Affairs Department on the provisions of charitable organisations; (c) not-for-profit, the proceeds and operating balances are all used for charitable purposes specified in the charter; property and its fruits are not distributed among the promoters, donors or members of the organisation; the charter has provisions on the transfer of surplus property to other charitable organisations with the same or similar purposes; (d) a sound financial system and a reasonable remuneration system; (e) the laws and Administrative regulations provide for other conditions.

[12] See: Art 3 of the Announcement of the Ministry of Finance, the General Administration of Taxation, and the Ministry of Civil Affairs on Matters Relating to Pre-Tax Deduction for Public Welfare Donations, Ministry of Finance Announcement (2020) No 27, May 21, 2020.

different and intertwined. A social organisation may not necessarily be charitable even if it is eligible for pre-tax deduction of public welfare donations in the sense of tax law. This follows from the scope of social organisations being broader than that of charitable organisations. However, when a charitable organisation that meets the requirements of the Charities Law turns out not to be necessarily considered a social organisation of public benefit in the tax law sense, it shows that relevant supporting laws and policies do not support the Charities Law.

Although the Charity Law clarifies the legal right of charitable organisations to enjoy tax benefits, the relevant tax preferential policies need to be faster to respond and adjust. For example, the revision of the Circular of the Ministry of Finance and the State Administration of Taxation on Issues Related to the Administration of Tax-Exempt Qualification Recognition of Nonprofit Organisations in 2018 did not grant significant tax benefits to non-profit organisations compared to the original 2014 version. The only noticeable changes made were to delete the restrictive provision about the conclusion of the annual review on the criteria for the recognition of non-profit organisations, and to add a three-month extension of the application period for review of the eligibility for tax exemption benefits for non-profit organisations. Another example in the current tax system that does not support the Charity Law is that the receipt of housing donations by charitable organisations requires the donor or recipient to pay a tax on the deed, which significantly discourages real estate donations to charitable organisations and detracts from the effectiveness of the Charity Law.[13]

The foregoing discussion of this chapter suggests although the Charity Law provides a fundamental guarantee and foundation of the legal system governing charitable organisations, there still remain numerous obstacles to its efficiency, such as inadequate supporting legal measures and conflicts with other laws and regulations. These problems are an important reason for the limited increase of charitable organisations despite the significance of promulgating and implementing the Charity Law. In fact, the maximum effect of implementing the Charity Law depends not only on the legislative quality of the Charity Law itself, but also on the coordination and support of relevant supporting legal measures. Therefore, a comprehensive study of the relevant legislative[14] system for charitable organisations is necessary to solve the problem that the existing legal system needs to motivate the relevant entities to register as charitable organisations effectively.

[13] G Zheng, 'The Implementation Effect of the Charity Law and the Improvement of the Legal System' in *Report on the Evaluation of the Implementation Effect of the Charity Law of the People's Republic of China* (2020) 15.

[14] In this chapter, 'legislation' is broadly interpreted as the activities of relevant subjects in formulating and changing normative legal documents. Thus, the object of study includes not only the activities of the National People's Congress and its standing committee in formulating laws but also the activities of relevant ministries and commissions in formulating ministerial regulations.

II. Existing Perspectives on the Study of Legislation on Charitable Organisations

Currently, most research concerning charitable organisations' legislation in China cannot be separated from policy, which is concerned with the legal positioning, nature and objectives of charitable organisations and their related concepts. There are different research perspectives, such as the perspectives of public law (administrative governance law) and private law (special civil law theory), the perspectives of regulatory law and promotion law, the perspectives of organisational law and behavioural law, and the perspectives of its social nature and property nature.

From the perspectives of public law (administrative governance law) and private law (special civil law), there are different claims about the functions of legislation for charitable organisations. Some scholars believe that charity organisations belong to the private law system. It thus follows that China should construct a legal system with the Civil Code as the command and leading law and a separate single law for charity organisations as a supplement.[15] Other scholars advocate that the administrative law function of Non-Governmental Organisation (NGO) laws and define the status of various types of NGOs in administrative law by the degree of their autonomous power and the degree of autonomy held by the NGOs.[16] Scholars who advocate strengthening the construction of a supervisory system for philanthropy do not directly state that administrative law rationality include charity organisation legislation, but they argue that the operation of public welfare assets by charities requires an external governance constraint.[17] In addition to these arguments, some scholars advocate that the hybrid public-private law function of the charity legislation, involves both the intervention of state power and social autonomy,[18] of which private law relations are the contents and public law relations are the means.[19]

The research perspectives of regulatory law and promotional law reflect different claims of scholars as to whether charity organisation legislation is regulatory or empowering. While most scholars advocate for a promotional institutional design for charitable organisation legislation. Others argue from a legal functionalist perspective that good law charitable organisation legislation should reflect

[15] Z Wu, 'Principles, Models and Structure of the Legislation for Nonprofit Organisations in China' (2014) 6 *Comparative Study on Economic and Social System* 103.

[16] W Wei, 'The Classification of NGOs and the Positioning of Administrative Law' (2013) 2 *Journal of Baoji College of Arts and Sciences* (Social Science Edition) 179.

[17] J Yao and D Huang, 'Reflections on the Construction of the Supervision System of Charity with Chinese Characteristics' (2004) 9 *Soc Sci (Shanghai)* 59.

[18] G Zhang, 'Institutional Space, Organisational Competition and Elite Decision Making: An Agenda-Setting Dynamic Analysis Perspective' (2020) 9 *Chinese Administration* 72; J Chen and L Liu, 'Self-serving and Benevolence in Conflicting Unison: A Marketization Analysis of China Charity Law Reform' (2018) 2 *Law & Economy* 20; T Jiang, 'The Legal Construction of Government Intervention in Charitable Activities During Major Emergencies' (2020) 6 *Economic and Trade Law Review* 151.

[19] J Ma, 'The Legal Definition of Charity' (2016) 7 *Academic Exchange* 92.

the goal of promoting charitable causes,[20] whereas other scholars believe that the administrative nature of charity organisation legislation is necessary and that administrative law should be improved to build a legal system that effectively promotes the cultivation, development, and management of non-profit organisations, including the legal status of the organisation, tax benefits, supervision and management, personnel system, information disclosure, social security, government support and other aspects of supporting measures.[21] Moreover, charity organisation legislation should reflect the idea of management rather than restriction at a public administrative level.[22]

Defining and understanding a charitable organisation with greater meaning can be assisted by organisational and behaviour law (private law). From the perspective of organisational law and behavioural law, academic writings on behavioural law are significant, and studies on the positioning of organisational law are relatively few. The function of organisational law is to assert the legal personality of an organisation, describe its characteristics and internal structure, set its goals and organisation's capacity to act and prescribe rights, stipulate the mutual relationship between the organisation and its members, and provide for an organisation's decision-making mechanisms, as well as the implementation of this mechanism.[23] Within organisational law, the characteristics of charity legislation are the key to establishing the primary attributes and governance mechanisms of charitable organisations. However, the fundamental rights and obligations of charitable organisations still need to be established in the form of behavioural law. Therefore, among the existing literature, the analysis of relevant charitable acts has occupied almost the vast majority of the charitable jurisprudence, including charitable trusts,[24] charitable donations,[25] charitable services,[26] and other specific

[20] L Cai, 'The Goodness of the Charity Law: A Jurisprudential Interpretation of the Legislative Objectives' (2016) 4 *Jianghuai Forum* 26; X Gao and H Yang, 'The Risk of Power Orientation in Rights-Oriented Legislation: A New Perspective on the Charity Law' (2016) 6 *Tsinghua Law Journal* 190.

[21] M Wang and X Jia, 'Some Issues with the Legal Policy of NGOs in China' (2003) Suppl 1 *Journal of Tsinghua University* (Philosophy and Social Science Edition) 106; Y Li, 'Study on Interpretation and Suggestion to Perfection of Charity Law' (2017) 3 *Journal of Beijing University of Aeronautics and Astronautics (Social Sciences Edition)* 35.

[22] D Yang and Y Li, 'A Review and Reflection on the Sixty Years of Chinese NGO Legislations' (2011) 1 *Journal of Shanxi Normal University (Social Science Edition)* 21.

[23] Y Zhu, 'A Preliminary Investigation of the General Rule of Organisation Law' (2020) 27 *Law Expo* 55.

[24] Y Liu, 'Legal Transplantation and Localization of Public Trusts in China' (2015) 1 *Chinese and Foreign Law* 151; J Wang et al, 'The Operation Mechanism of the Legal System of Charitable Trust and the Obstacles to its Development in China' (2011) 4 *Global Law Review* 108; X Lv, 'From Public Interest Trusts to Charitable Trusts: Transnational Transplantation and Its Local Construction' (2019) 10 *Social Science Front* 199.

[25] G Gao and J Gao, 'Analysis of the Development Trend of China's Charitable Giving Mechanism' (2009) 12 *Soc Sci (Shanghai)* 52; J Gao, 'The Implications of the External Monitoring Mechanism of Charitable Giving in the United States' (2010) 7 *Exploration and Controversy* 67.

[26] B Li, 'Exploring the Development of Community-based Philanthropy in China' (2007) 3 *Academic Exchange* 121; Y Zhang, 'Reflections on the Sustainable Development of Voluntary Philanthropy in China' (2004) 5 *Journal of Jinan University* (Social Science Edition) 78.

acts that charitable organisations must carry out or may carry out. Many scholars advocate that charitable or non-profit organisation legislation should adopt the model of unifying the law of organisation and the law of conduct.[27] In the legislative process of charity law, there is also a tilt from the organisational law's initial positioning to the behavioural law's positioning.[28]

The organisational law and behavioural law orientation are inseparable from the social and property nature of charitable organisation legislation. For example, one scholar has analysed the property considerations of charitable organisation legislation from the perspective of the substance of charitable organisation behaviour, arguing that how charitable organisation behaviour is essentially the donor giving the trust property (donated materials) to the trustee (the charitable organisation) for management or disposal, the trustee acquiring the right to dispose of that property, and the trust benefits accruing to the beneficiaries (the individual or collective receiving the donation), all three of whom do not enjoy complete ownership rights.[29] Other scholars have argued from the perspective of organisational law that the organisational position of non-profit organisations has other functions besides providing organisational entities with the value of competent subjects beyond contractual acts (ie, clarifying the attribution and division of organisational responsibility from the perspective of property law).[30] The vital marker distinguishing charitable organisations from other organisations' property is that their property is nominally attributed to charitable organisations but has social public attributes and value. Therefore, some scholars believe it is more reasonable to position the property of charitable organisations as the property of charitable legal persons.[31] Moreover, charity law is supposed to have the fundamental value of promoting distributive justice.[32]

The perspectives adopted in the above literature are different, and they have some significance in analysing the core content of legislation on charitable organisations in their perspective frameworks. However, most of these studies do not break through the 'subject-behaviour-responsibility' framework of traditional legal relations theory (ie, the subject qualification of charitable organisations, behaviour requirements, and responsibility constraints). The theoretical framework of subject-behaviour-responsibility is more applicable to evaluating single legal rules or analysing judicial practice in China. For a comprehensive legislative system of charitable organisations, this framework cannot solve the problem of

[27] Wu (n 15) 103.

[28] Ma (n 19) 92.

[29] X Yu, 'Analysis of the Behavior of Charitable Organisations and Its Implications for the Development of Charity in China' (2006) 4 *Productivity Research* 171.

[30] H Hansmann and R Kraakman, 'The Essential Role of Organisation Law' (2000) 110 *Yale LJ* 387.

[31] S Yang, 'Legal Characterization and Legislative Regulation of Property of Charitable Organisations' (2016) 5 *Journal of East China University of Science and Technology* (Social Science Edition) 115.

[32] X Lv, 'Distributive Justice: the Fundamental Value of Charity Law' (2018) 5 *Zhejiang Social Science* 41.

harmonising the rules from different laws and regulations and conforming to the legislative intent of the Charity Law. The legislative system of charitable organisations is concerned with the state of the world as it should be and is more suitable for top-level design using a normative analysis.

III. Introduction to the Systematic Normative Analysis Method

For a long time, jurisprudential research in China has focused on law implementation (ie, justice and law enforcement).[33] Therefore, although normative analysis is a basic method of legal research, it has not been applied in the study of the legislative system, nor has it been able to be further extended and developed in the practice of the legislative system in China.

In Chinese jurisprudence, normative jurisprudence is often used in legal interpretation and argumentation to provide arguments for justice,[34] especially in interpreting and arguing single rules. In these fields, some scholars believe that the object of normative analysis is the institutional fact, the trinity of value carrier, operational effect, and normative system, including legal norms, legal application, especially judicial precedents, formal legal interpretation, and legal organisational facilities;[35] and that normative analysis reveals the value dimension, factual dimension, and technical dimension of the legal norms under study,[36] to realise the legal concepts and legal provisions for the function of describing, annotating and interpreting legal concepts and legal texts, and ultimately resolving legal disputes.[37] This approach is in line with Bales' emphasis in his book, *Principles of Law*, that the book's scope is limited to discussing what courts should make in the face of the parties to a dispute.[38]

However, some scholars have tried to go beyond the value-empirical dimension, social-empirical dimension, and normative-empirical dimension of normative analysis to expand its object of action and application value. They argue that the aim of normative analysis reveals an existing and effective legal system (ie, a positive law system), which upholds the position of 'value neutrality', and it is a methodological system composed of logical and linguistic analysis,[39] with the

[33] H Ge and X Li, 'Legislation: a Perspective of Legal Theory Research' (2013) 8 *Learning and Exploration* 76.

[34] X Tan, 'The Methodological Composition and Scope of the Application of Normative Jurisprudence' (2012) 4 *Legal Science* (Journal of Northwest University of Political Science and Law) 37.

[35] H Xie, 'On Three Empirical Methods of Normative Analysis' (2008) 5 *Journal of Jianghai* 137.

[36] H Xie, 'On the Method of Normative Analysis' (2009) 2 *Chinese Jurisprudence* 38.

[37] Tan (n 34) 38.

[38] MD Bales, *Principles of Law: a Normative Analysis* (Dordrecht, Kluwer Academic Publishers, 1987) 2.

[39] L Rao, 'On the Core Meaning of Normative Analysis Method – Based on the Perspective of Jurisprudence' (2014) 6 *Journal of Guangxi Academy of Political and Legal Management Cadres* 8.

goal of constructing a logical structure of the positive law, revealing the meaning of norms, dividing the hierarchy and types of norms, and refining the legal norms into a coherent system to guide their application.[40]

Judicial decision-making involving the value, factual, and technical dimensions can reflect the rights and obligations, relations regulated by the law, and their effects and legality. However, concerning legislative issues, these three dimensions reveal a legislative system's organic nature and internal logic. The scientific nature of legislation does not lie in the grasp of universal laws, but in the process of 'rational legislation'.[41] Rational legislation should respond to the value guidance of the legislative system, the integrity of the structure, the organic connection of the content, and the dynamics of the process.

The value dimension measured by a legal system does not merely refer to the inquiry concerning the legality and illegality of certain behaviours but to the value orientation of the legislation, and the value expectation of justice, order and predictability to which the law is directed. The technical dimension measured by a legislative system does not merely refer to an analysis of rights and obligations imposed by a particular legal rule, but rather it is the approach adopted by legislation in terms of mode and manner – a unique technical field that distinguishes legislation from justice and law enforcement. The analysis of the rights and obligations of the law, which the technical dimension shoulders in the traditional method of normative analysis, should belong to the dimension of content in the normative analysis of legislation. To combine the content of the legislation organically, the structural dimension must also be included in the normative analysis of a legislative system. Therefore, based on the previous research, this chapter proposes to construct and apply a normative analysis framework of a legislative system employing the four dimensions of 'value-structure-content-technique'.

First, the value dimension should consider the background of a specific piece of legislation. The significance of considering its background can be contextualised as a necessary response and application, as well as addressing whether the legislation is indigenous or borrowed. No law can exist or operate in isolation from the context of its time or the fabric of society. Therefore, an adequate and reasonable assessment and understanding of the legislative background are among the most fundamental steps of legislative activity. Legislative jurisprudence refers to applying legal philosophy to legislation to reflect the fundamental values represented by the laws enacted. It is a codified analysis and expression of the nature and role of the sectoral laws enacted within the

[40] T Wu, 'On the Value and Application of Normative Analysis Method in Intersectional Jurisprudence' (2013) 1 *Legal Methods* 93.

[41] C Hong, 'Jurisprudential Exploration of Scientific Legislation: an Analysis Based on the Transmutation of the Concept of Rationality' (2017) 6 *Local Legislation Research* 101.

framework of legal philosophy. It is the basis and inner force of legislation, the reflection of the core attributes of the adjusted objects and legal relations, the carrier of the national legal culture, and the crystallisation of the rational spirit of the times. Only when the legislative jurisprudence is determined, is it only then possible to ensure that the application of the enacted laws is consistent with the lawmaker's original intent when encountering uncertainties in the law enforcement and judicial processes.

Second, the structural dimension is used to measure the systematicity and coherence of a legislative framework. It can be divided into two parts: an external structure and an internal structure. In a modern legal system,[42] due to the intersection and overlap of different legal departments, legal sources and legal adjustment objects, the legal science is intricate and complex. Therefore, clarifying the external and internal structures of sectoral laws is the basic premise to determine their scope and objectives. In particular, the external structure refers to the position of the sectoral law, which is dedicated to regulating certain subjects or legal relations as a part of the legal system in the field to which it belongs. The internal structure refers to the rational or scientific arrangement of the legislative process for the legal objects it regulates, according to its internal relations. After the internal and external relations of the legislative structure are clarified, the content of legislation can be presented more clearly.

Third, the content dimension points to specific legal norms or legal rules. The legislative purpose, general principles, and basic rules are particularly important to specific legal norms and rules. Among them, the statement of legislative purpose colours the content, is closely linked to the background of legislation, and has an essential role in the interpretation of the law and judicial and law enforcement inspiration. It is a provision that all Chinese legislation would normally contain. General principles reflect and embody the legislative jurisprudence of a law, and its general principles and basic content should be guided by legislative jurisprudence and committed to the values it espouses. The basic rules, on the other hand, directly regulate the legal relations regulated by the law, and only when they are definite, specific, relevant and enforceable,[43] can they provide a direct basis for the realisation of the purpose and principles of the law.

Fourth, the technical dimension depends, to a large extent, on the structure, content, and effectiveness of the legislation. Regarding the structure, the technical dimension answers the question of the mode of legislation. In terms

[42] The modern legal system in China refers to the comprehensive framework of laws and regulations established in the late twentieth century, following economic reforms initiated in the late 1970s. It encompasses various legal branches, including civil, criminal, administrative, and economic laws, and is characterised by the integration of statutory laws and regulations to guide governance, economic activities, and social behaviour within the country. The modern legal system supports China's transition to a market-oriented economy while maintaining social order and political stability.

[43] Art 6 (2) of the Legislative Law.

of content and its effectiveness, the technical dimension answers the question of the legislative model. Legislative models can be divided into three types: centralised, decentralised, and mixed. In the field of charity, more and more countries have adopted the model of centralised legislation, and some countries that used decentralised legislation but have begun to adopt or consider adopting centralised legislation to meet the legal needs of charity development.[44] The legislative approach, on the other hand, answers the question of what legislative approach to use and at which level of effectiveness to develop the legal norms. Presently, legislatures mainly adopt a decentralised approach, meaning that more legal rules are enacted through administrative regulations and sectoral rules. In addition, legislative interpretation also constitutes a dynamic complement to the legislative approach in China, that is, when the provisions of the law need to clarify the specific meaning further, or when new circumstances arise after the law is enacted. The basis for applying the law needs to be clarified; the Standing Committee of the National People's Congress can make a legislative interpretation.

Building a legal system around the four dimensions of 'value-structure-content-technique' differs from considering legal norms in the three dimensions of 'subject-behaviour-responsibility'. The former is helpful for legislators to establish a legal system that starts from the legislative background, which is based on legislative jurisprudence, influences the legislative structure with the appropriate legislative model, develops the legislative content in the proper level of effectiveness, and includes the legislative interpretation to assist the dynamically changing legal needs, and thus makes up for the lack of a comprehensive legal system in the 'subject-behaviour-responsibility' framework. In this way, it makes up for the lack of consideration of the overall structure and value dimension in the framework of 'subject-behaviour-responsibility', avoids the problem of structural imbalance and value deficiency, and achieves the optimal arrangement of the legislative contents.

The legislative system of charitable organisations as an organic whole, reflecting the level of social development and the development of the rule of law in China today, carries a rich connotation and values. The standardised legislative process pursues the rationality of legislative subjects, legislative matters, legislative procedures, and legislative results to achieve democratic, scientific, and fair legislation.[45] By analysing and constructing the legislative system of China's charitable organisations by the four dimensions of 'value-structure-content-technique', especially the supporting legal system of the Charity Law, we may realise the rationality requirement for charitable organisations' legislation.

[44] G Zheng (ed), *Research on Philanthropy Legislation* (Beijing, People's Publishing House, 2015) 7.

[45] T Shen, 'Research on the Rationality of Legislation' (2012) 12 *Journal of Jinan (Philosophy and Social Science Edition)* 48.

IV. Analysis and Construction of the Systemic Norms of the Supporting Measures of the Charity Law

A. Value Dimension: Consideration of Legislative Background and Legislative Jurisprudence

Amongst the relevant sectoral regulations issued and revised after promulgating the Charity Law in 2016, only a few regulations clearly state that their purpose is to 'promote the sustainable and healthy development of charitable organisations'.[46] The reason that the relevant supporting measures of the Charity Law do not adequately or timely reflect and/or express the legislative intent of the Charity Law, is that the current legislative system of charitable organisations does not express either a unified and precise language of the value orientation of the legislation for charitable organisations, nor is the legislative background to which they respond, and the basic jurisprudence they adopt. This is also related to the current model of charity legislation overall, which adopts a decentralised approach to legislation. The value orientation of the legislation cannot be precisely and wholly stated in one law. This is coupled with the fact that the legislative practice of sectoral law in China has interacted less with jurisprudence for a long time. Sectoral law legislation has emphasised rules over principles, important elements over values, and logic over jurisprudence. The view exists that the overall effectiveness of the combined normative system can be produced through the logic of each legal norm.[47]

The lack of value dimension makes the current legal regulation of charitable organisations more fragmented in an already scattered legislative model. Therefore, the supporting legal policies of the Charity Law urgently need a value construction with guiding and systemic significance. As mentioned above, this can be considered from the two aspects of legislative background and legislative jurisprudence.

From the perspective of a legislative background, charitable organisations are increasingly taking centre stage in social governance. As a specific vehicle for the implementation of the Charity Law, the supporting legal policies of the Charity Law should, further explain the positioning of charitable organisations concerning social governance, as well as the needs of charitable organisations to expand their charity work and improve the ecology of the charity sector, and to realise their value rationality and instrumental rationality. In terms of value rationality, the supporting legal policies of the Charity Law should further answer the question of the autonomy of charitable organisations and the charity sector, as well as their local attributes and values as an important part of China's social governance system. Therefore, the relevant supporting legal policies should first clarify that

[46] Art 1 of the Interim Measures for the Management of Investment Activities of Charitable Organisations for Value Preservation and Enhancement (2019).

[47] L Li, 'Composition of the Chinese Legal System' www.iolaw.org.cn/showArticle.aspx?id=523.

charitable organisations (and other charitable subjects) are necessary players and stakeholders in the national governing system and can fundamentally serve society beyond charity itself. In terms of instrumental rationality, the relevant supporting legal policies need to specify the role and functions of charitable organisations in a particular perspective of modern social governance in response to the specific issues and needs of contemporary times under their jurisdiction.

From the perspective of legislative jurisprudence, although the Charity Law points out the purpose of charity and gives the status and role of charitable organisations from the legislative level, the relevant supporting measures of the Charity Law do not transcend the limitations of regulatory and lagging legislation, and truly liberate the forms and behaviours of charitable organisations. One of the main features of modern public charity is that charity primarily relies on the scale and efficiency of the public charity organisations' behaviours.[48] Today in China, charitable organisations carrying out their missions has gone far beyond individual-style donations or aid; instead, they seek to mobilise a deeper and wider range of stakeholders, including government, corporations, and other social resources, through organisational platforms and behaviours. As a form of existence parallel to enterprises and government, charity organisations seek to grow, innovate, and gain influence. Therefore, the supporting legal policies of the Charity Law need to stand on a higher ground to gain insight into the meaning of existence and the development direction of charitable organisations. The old way of legislative thinking, such as focusing on governing and supervising, which results in a situation where the rules are primarily focused on registration and supervision, needs to transcend into the thinking of guiding and promoting charitable organisations.

Therefore, it is recommended that charitable organisations be given the legal status of autonomous participation in social governance directly in specific supporting measures, and that policy and regulations limiting charitable organisations' vitality be lifted by de-administrating and improving the diversity and quality of regulation. In specific sectoral regulations, this means embedding and reflecting the three needs that the legislative system of charitable organisations should respond to: first, the need for charitable organisations to increase their social influence to supplement the deficiencies of government and enterprises in social governance; second, the need for more diversified types of behaviours and activities of charitable organisations so that they can attract and invest more resources for charitable causes, translate into a wider range of charitable effects, and become a catalyst for social and economic development; and third, the need for different degrees of differentiated regulation in response to varying types of charitable organisations based on their market targets and sources, capacity, and internal governance requirements.

[48] G Deng, *Introduction to Public Welfare Charity* (Jinan, Shandong People's Publishing House, 2015) 228.

B. Structure Dimension: Consideration of the External and Internal Structures of the Legislative System of Charitable Organisations

As the relevant Ministries directly or indirectly involved in the management of charitable organisations issued their own regulations, there needs to be more communication and connection between them, thus creating a confusing situation in the internal and external structure of the legislative system of charitable organisations. Although the Charity Law seeks to clarify the scope of charitable organisations, there remain ambiguities in the legal system. The relevant provisions must be more comprehensive and coordinated, forming an effective division and legislative echo with other sectoral laws. Therefore, clarifying the internal and external structures of the legislative system of charitable organisations is of great significance. In particular, the purpose of clarifying the external structure of the system is to understand the basic requirements of the law for charitable organisations compared to other types of entities that participate or do not participate in charity, given that the current legal regulations still need to be fully harmonised. The purpose of clarifying the system's internal structure is to clarify the distinctions and boundaries between different types of charitable organisations and how the specific legal rules fit into them.

In the external structure of the legislative system of charitable organisations, there is a layering of different relationships between charitable organisations and other types of organisations, other types of non-profit organisations, and other types of charitable subjects. One of the most important layers of external relations is the distinction between charitable organisations as non-profit and for-profit organisations. Its core significance lies in the confirmation of the tax-exempt status of charitable organisations; that is, the qualification of charitable organisations and tax-exempt status should be unified.

In the United States of America, the incorporation of a non-profit organisation is closely tied to obtaining tax-exempt status. A non-profit organisation becomes a separate entity by registering and applying for tax-exempt status under federal tax law. The purpose of registration as an entity is precisely to obtain tax-exempt status; without tax-exempt benefits, many private organisations organised by citizens on their initiative and established for a certain purpose would exist and operate in large numbers without registration. However, the current legal system related to charitable organisations in China cannot achieve an effective connection between recognising charitable organisations and recognising tax-exempt status. When a charitable organisation meets the requirements of the Charity Law, it is not necessarily a public welfare social organisation under the tax law; it shows that the legal system is not friendly to the tax preference system of charitable organisations. Therefore, the tax preference policy should be determined as the core content of the legislative system of charitable organisations.

Regarding an internal structure, charitable organisations have emerged in an increasing number of forms depending on the groups they cater to, their charitable content, and their charitable approach. In the United States, section 501(c)(3) of the tax code[49] provides for seven types of organisations: religious, educational, charitable, scientific, literary, public safety testing, promotion of amateur sports competition, and the prevention of child or animal abuse. However, the legislative system for charitable organisations in China needs to adequately distinguish the boundaries that exist between charitable organisations of different natures, thus resulting in the existing legal system that does not correspond to the logic of governance and growth of various charitable organisations. There is also an imbalance in the proportion of different types of charitable organisations. From 2016 to 2019, among the charitable organisations registered and recognised nationwide, 4,803 were foundations, accounting for over 70 per cent, 1,542 were social groups, accounting for less than 23 per cent, and 427 were social service organisations (private non-enterprise units), accounting for only about 6 per cent.[50] Since the existing internal structure needs to cover and be linked to existing groups of social organisations that can carry out charitable work, it cannot achieve the effect of liberating the diversity of charitable organisations or promoting their development. Consequently, the results that the current Charity Law has to combine multiple roles of organisational law, behaviour law and promotion law,[51] the legislative regime is unable to unleash the functions and values of each role completely, and further causes the relevant legal content to be incomplete.

Therefore, to improve the legislative system of charitable organisations, it is necessary to enrich the internal composition and improve the external interaction among all relevant supporting policies of the Charity Law. First, in terms of clearing the external structure, it is necessary to grant relevant rights and obligations to charitable organisations in other coterminous laws. For instance, the Enterprise Income Tax Law could clarify a charitable organisation's preferential tax policies in labour, land, finance, trust, and so on. Further, in terms of the internal structure, separate laws such as the Law on Charitable Trusts and the Law on Volunteer Services could be enacted to set up boards within the legislative system of charitable organisations that clarify different types of charitable organisations and the different ways they conduct business; at the same time, the Law on the Promotion of Charitable Organisations or the Law on the Organisation of Nonprofit Organisations could be changed to the situation that the legislative structure remains too scattered. The hierarchy of other regulations supporting charitable organisation development needs to be higher.

[49] United States, Internal Revenue Code: Section 501(c)(3). 26 USC § 501(c)(3), US Government Publishing Office, 2018.

[50] Office of the Social Construction Committee of the National People's Congress, Briefing of the Social Construction Committee of the National People's Congress, No 212 of the 13th, 2020.

[51] Jin (n 6) 36.

C. Content Dimension: Consideration of Legislative Purpose, General Principles and Basic Rules

The content dimension of the legislative system of charitable organisations considers the specific presentation of the legal provisions of charitable organisations. The legislation concerning charitable organisations is not only an organisation law but also a law of behaviours. From the perspective of its legislative purpose, it is both a regulatory law and a promotional law concern. The current ministerial regulations regulating charitable organisations focus on the registration and supervision of charitable organisations rather than on the empowerment and promotion of charitable behaviour. Thus, the basic rules need to reflect the social benefits of expanding charitable behaviour, improving the environment, or protecting the fundamental rights and interests of stakeholders through legislation.

The importance of cultivating and developing charitable organisations has been self-evident. Therefore, in the specific construction of the content of the legislative system of charitable organisations, including legislative purpose, general principles and basic rules, it could be clarified that the relevant legal supporting measures should contain two significant goals. The first goal is cultivation and development, and the second is supervision and management. The logic of the former goal is the growth needs of charitable organisations, and the latter goal ensures the order and management of the social system. The two goals determine the basic principles of the relevant supporting measures and coordinate the specific contents of these measures (as shown in Table 10.1 below) of the legislation of charitable organisations.

Table 10.1 Legislative Content for Charitable Organisations

Purpose of Legislation	Nurturing Development	Supervision and Management
General Principles	Promote and monitor the development of charitable organisations	
Basic Rules	Legal Positioning	Registration, Qualification
	Organisational Form	Internal Governance
	Business and Activity Scope (Fundraising, donations, investments, trusts, charitable services, volunteers, religious activities)	Information Disclosure
	Tax Benefits	Financial Management
	Other Promotion Measures	Assessment
		Legal Liability

Second, the content of legislation directly affects the motivation and direction of charitable subjects' behaviour and its repetition. Thus, the basic content of legislation on charitable organisations should be reinforced positively to establish a recognition of the profound meaning and value of the social environment. Therefore, under the current situation where regulatory measures are more than promotion measures, the distribution of the content of the legislative system of charitable organisations could be balanced by further strengthening the promotion measures. A few things can be done to that end. First, expand the empowering provisions in the supporting policies. For example, the law could enumerate the positive and negative lists, further open up the qualifications and channels for charitable organisations to participate in finance, trusts, impact investment, and social enterprises, and give legal status to charitable organisations to mobilise social resources to participate in public welfare and social governance to create efficient charitable outputs. Second, the incentive provisions in the supporting policies should be increased. The scale effect of charitable organisations in carrying out charitable activities is far beyond that of individuals and enterprises. Therefore, social resources and charitable wealth could be guided into charitable organisations through a means of tax preferences to provide financial support for the establishment and development of charitable organisations. Simultaneously, more incentive policy preferences could be given to the personnel who work in charitable organisations to increase the attractiveness of operating a charitable organisation.

D. Technical Dimension: Consideration of Legislative Models and Legislative Approaches

Under the current legislative activities on charitable organisations, the legislature has adopted a decentralised legislative model; that is, instead of enacting a charitable organisation law, the legislature has enacted more legal rules through administrative regulations and ministerial rules, which is the reason why there are fewer laws at the congressional level and more rules at lower levels among the existing normative documents regulating charitable organisations. Currently, as the charity sector in China is rapidly evolving, decentralised legislation helps respond to new approaches, situations, and issues that arise. The decentralised legislative technique also has obvious disadvantages, including the need for systematisation, the inability to constitute a complete system of rules, the possibility of conflicts among related rules, and the inability to demonstrate the basic principles of long-term stable legal interpretation.

Many other elements concerning a decentralised legislative model need to be clarified regarding charitable organisations' scope and related concepts. The problems caused by the technical dimension have been visualised in the structural dimension.

Since the Charity Law has already been enacted, implemented and amended, and most of its content is directed at regulating charitable organisations,[52] the possibility or necessity of enacting a separate Charitable Organisations Law may be insignificant. Therefore, it is not practical to solve the problem of defining the scope and harmonising the concept of 'charitable organisations' by altering the decentralised legislative model. However, a legislative approach in the technical dimension can make up for the shortcomings of the legislative model (ie, the Standing Committee of the National People's Congress can make up for the weaknesses of the decentralised legislative model by making a legislative interpretation). Through legislative interpretation to supplement and amend the deficiencies in the existing legislation of charitable organisations, the advantages of the decentralised legislative model can be considered. and solved, such as the lack of systematisation, consistency, and stability of the legislation. Moreover, owing to the effect of legislative interpretation being equivalent to the law itself, doing so can directly address the defects of the low hierarchy of other relevant rules. It can provide a clear basis for formulating and amending other supporting regulations and rules, not coordinated with the Charity Law – without causing further conflicts of effect and structural confusion. In practice, few legislative interpretations are issued by the Standing Committee of the National People's Congress, and the more common ones are judicial interpretations made by the Supreme People's Court or the Supreme People's Procuratorate. However, the validity of judicial interpretations is always controversial and is not considered to have the same validity as the law itself. Therefore, legislative interpretation can provide a clear basis for clarifying charitable organisations' scope and legal status.

However, in the absence of judicial interpretation, legislative interpretation can be used as an effective supporting measure for the implementation of the Charity Law, and the concept of 'non-profit organisations' in the scope of charitable organisations in Article 8 of the Charity Law can be explained and clarified through legislative interpretation. On the one hand, through legislative interpretation, it is indicated that China's charitable undertakings are in a stage of rapid development. New forms and methods of charitable organisations are constantly emerging, which may precede the laws and regulations. Therefore, the law uses the term 'other non-profit organisations' to provide an expansive and inclusive definition of charitable organisations. On the other hand, through legislative interpretation, the relationship between 'non-profit legal person', 'charitable organisation', 'non-profit organisation' and 'public benefit social organisation' can be clarified, which would

[52] The 2016 Charity Law mentions 'charitable organisations' 141 times, while 'donors', 'volunteers', 'beneficiaries', and 'the government' are mentioned 38, 24, 24, and 23 times, respectively. After the amendment, the 2023 Charity Law mentions 'charitable organisations' 156 times, 'donors' 38 times, 'volunteers' 27 times, 'beneficiaries' 28 times, and 'the government' 47 times. This indicates that the Charity Law places significant emphasis on charitable organisations' status, rights, and obligations over other stakeholders.

encourage the amendment of concepts no longer suitable for the current legal system under the Civil Code, the Charity Law, and this legislative interpretation.

V. Conclusion and Discussion

Although there are many micro issues in the legal system concerning charitable organisations, only under a systematic normative analysis perspective can we find the appropriate measures to repair and create a vital legislative system, which will provide a supportive legal environment needed for the development and healthy growth of charitable organisations in China. The four dimensions of 'value-structure-content-technology' are used to analyse the supporting legal policies of the Charities Law to improve the overall legislative system of charities and to achieve a more significant effect of its implementation.

In the legislative system of charitable organisations, the problems are reflected in these four dimensions, and their corresponding solutions are interdependent rather than independent of each other. As the technical dimension has adopted a decentralised legislative model, it has led to the issuance of separate regulations by each sector and the lack of consistency in defining relevant basic concepts. As is the case where decentralised legislation has been adopted, the legislative system has not been balanced and coordinated through the structural dimension, leading to confusion about the internal and external structure of the legislative system due mainly to the lack of structural clarity and that the legislative system is unable to provide a comprehensive and coordinated legal basis for charitable organisations in terms of content. Further, due to the lack of clarity in the structure, the legislative system is unable to provide a comprehensive and coordinated legal basis for the behaviour of charitable organisations, and due to the imbalance in the content, the legislative system is inadequate for the measures related to the cultivation and development of charitable organisations, resulting in the failure of the basic value of the legislative system of charitable organisations to be manifested; and due to the lack of the construction of the value of the legislation of charitable organisations, the decentralised legislative model lacks the guidance of unified basic principles, forming a vicious cycle. This cycle cannot be improved through the revision of a single legal rule.

In civil law countries, the presentation of the law is centred on the legislative text. Using a scientific and rational normative analysis framework in the legislative process relates to the effect of the legislative activity and the legal system's overall normativity. The promulgation of the Charity Law has not had the remarkable impact of promoting charitable organisations in China as expected, which indicates that the quality of its legislation needs to be improved, and the quality requirements of the legislation should be a concern of the legislative and academic communities. This phenomenon has also occurred in Western countries. Since the beginning of the twentieth century, Western countries have entered the era of large-scale legislation codification, one after another, and a so-called 'legislative orgy' phenomenon has emerged. However, with the exponential increase in the amount of written legislation, the quality of legislation becoming lower and lower, and legislation often deviated from its intended purpose.[53] It is for this reason that Western scholars have begun to explore legislative jurisprudence to respond to, and even solve, the growing problem of the expansion of the quantity but the decline in the quality of legislation in European countries,[54] and address the need to adopt scientific research methods at the legislative level to improve the rationality of legislative decisions,[55] and establish a rational legislative theory of good law.

In China, however, scholars need to be more involved in analysing legislative theory and the legislative system. The four dimensions of 'value-structure-content-technology' proposed in this chapter are aimed at the normative consideration of the legislative system of charitable organisations, especially the support of legal policies of the Charity Law. However, it still belongs to the theoretical framework of legislative jurisprudence. Therefore, the proposal of the four dimensions of 'value-structure-content-technology' tries to make up for the limitations of the existing literature, which mostly takes the subject qualification, behaviour requirements and responsibility constraints of charitable organisations as the framework of analysis, and to go beyond the analysis of the nature and function of the legislation of charitable organisations, and concern the consideration of the internal rules of the legislative system of charitable organisations. In terms of legislative practice, it could possibly build a unified and normative framework and discourse system for the Charity Law and related laws and policies, so that the rules from different legal documents can coordinate with each other, reduce conflicts, and achieve common goals and intentions.

[53] B Wang (ed), *Legislative Jurisprudence: Frontier Theories of Legislation* (Beijing, Law Press, 2019) preface.
[54] LJ Wintgens, *Legisprudence – A New Theoretical Approach to Legislation* (Oxford, Hart Publishing, 2002).
[55] J Cohen, 'Towards Realism in Legisprudence' (1950) 59 *Yale LJ* 886.